IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: K.R. Udayakumar, et al.

Serial No.: 10/721,932

Filed: November 25, 2003

Title: A METHOD FOR ETCHING A SUBSTRATE AND A DEVICE

FORMED USING THE METHOD

Grp./A.U.: 1765

Examiner: Lan Vinh

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Thereby certify that this correspondence is being electronically filed with United States Patent and trademark Office on:

May 5, 2006 (Date)

Elizabeth States Patent and trademark Office on:

States States Patent and Conference of Patent Office on States States Patent Office on States States Patent Office on States States Patent Office on States Patent Office Office on States Patent Office Office Office Office Office Office Office Of

Sir:

REQUEST FOR RECONSIDERATION UNDER 37 C.F.R. § 1.116

In response to the Examiner's Action mailed March 6, 2006, please reconsider the aboveidentified application for the following reasons: